



3014 (02-09-04)

ANNUAL REPORT

OF

Name: GRAFTON WATER & WASTEWATER COMMISSION

Principal Office: 1900 9TH AVENUE
P.O. BOX 144
GRAFTON, WI 53024

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I THOMAS J. KRUEGER of
(Person responsible for accounts)

_____, Grafton Water & Wastewater Commission, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	04/29/1998
(Signature of person responsible for accounts)	(Date)

UTILITY MANAGER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: GRAFTON WATER & WASTEWATER COMMISSION**Utility Address:** 1900 9TH AVENUE

P.O. BOX 144

GRAFTON, WI 53024

When was utility organized? 1/1/1932**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR THOMAS JAMES KRUEGER**Title:** UTILITY MANAGER**Office Address:**

1900 9TH AVENUE

P.O. BOX 144

GRAFTON, WI 53024

Telephone: (414) 375 - 5330**Fax Number:** (414) 375 - 6938**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW, KRAUSE & COMPANY**Title:****Office Address:** VIRCHOW, KRAUSE & COMPANY

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW, KRAUSE & COMPANY**Title:****Office Address:** VIRCHOW, KRAUSE & COMPANY

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:****Date of most recent audit report:** 3/6/1998**Period covered by most recent audit:** 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR THOMAS JAMES KRUEGER**Title:** UTILITY MANAGER**Office Address:**1900 9TH AVENUE
P.O. BOX 144
GRAFTON, WI 53024**Telephone:** (414) 375 - 5330**Fax Number:** (414) 375 - 6938**E-mail Address:**

Name of utility commission/committee: Grafton Water & Wastewater Commission

Names of members of utility commission/committee:MR MARK J. DUMMANN
MR FRANK D. HAUPT
MR RONALD LA PEAN
MR PETER J. SCHUMACHER, SECRETARY
MR ERWIN A. STERN, PRESIDENT

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** YES**Date of Ordinance:** 2/16/1959**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	796,340	783,775	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	385,983	370,219	2
Depreciation Expense (403)	134,581	127,750	3
Amortization Expense (404-407)	0		4
Taxes (408)	159,763	163,379	5
Total Operating Expenses	680,327	661,348	
Net Operating Income	116,013	122,427	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	116,013	122,427	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	106,229	66,129	10
Miscellaneous Nonoperating Income (421)	234,688	297,364	11
Total Other Income	340,917	363,493	
Total Income	456,930	485,920	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	456,930	485,920	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0		14
Amortization of Debt Discount and Expense (428)	174		15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	4,317		17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	4,491	0	
Net Income	452,439	485,920	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,131,694	3,645,774	20
Balance Transferred from Income (433)	452,439	485,920	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	4,584,133	4,131,694	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest earned on investments & ERC's	106,229	5
Total (Acct. 419):	106,229	
Miscellaneous Nonoperating Income (421):		
Non-regulated sewer operating income	234,688	6
Total (Acct. 421):	234,688	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	796,340	0	0	0	796,340	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	796,340	0	0	0	796,340	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	140,865		140,865	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	229,719		229,719	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	370,584	0	370,584	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,311,897	6,684,630	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,553,513	1,415,495	2
Net Utility Plant	5,758,384	5,269,135	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	12,031,769	11,783,194	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	4,229,992	3,927,978	4
Net Nonutility Property	7,801,777	7,855,216	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	1,428,471	523,942	7
Total Other Property and Investments	9,230,248	8,379,158	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	59,912	35,053	8
Temporary Cash Investments (132)	2,012,383	1,254,190	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	97,617	96,388	11
Other Accounts Receivable (143)	161,032	164,302	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	33	91,953	14
Materials and Supplies (150)	2,159	2,178	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)	9,766		17
Total Current and Accrued Assets	2,342,902	1,644,064	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	11,772		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0	6,000	20
Total Deferred Debits	11,772	6,000	
Total Assets and Other Debits	17,343,306	15,298,357	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,763,321	1,410,119	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	4,584,133	4,131,694	23
Total Proprietary Capital	6,347,454	5,541,813	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	861,706		25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	861,706	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	39,753	99,938	28
Payables to Municipality (233)	3,806	7,517	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	4,317	0	32
Other Current and Accrued Liabilities (238)	13,974	2,617	33
Total Current and Accrued Liabilities	61,850	110,072	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	28,900	15,700	36
Total Deferred Credits	28,900	15,700	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	10,043,396	9,630,772	41
Total Liabilities and Other Credits	17,343,306	15,298,357	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	7,300,728	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	11,169				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	7,311,897	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,553,513	0	0	0	10
Total Accumulated Provision	1,553,513	0	0	0	
Net Utility Plant	5,758,384	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,415,495				1,415,495	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	134,581				134,581	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,010				4,010	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	8,342				8,342	10
Other credits (specify):						11
					0	12
Total credits	146,933	0	0	0	146,933	13
Debits during year						14
Book cost of plant retired	8,915				8,915	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	8,915	0	0	0	8,915	19
Balance End of Year	1,553,513	0	0	0	1,553,513	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	11,783,194	242,317	9,734	12,015,777	1
Other (specify):					
Construction Work In-Progress	0	15,992		15,992	2
Total Nonutility Property (121)	11,783,194	258,309	9,734	12,031,769	
Less accum. prov. depr. & amort. (122)	3,927,978	311,748	9,734	4,229,992	3
Net Nonutility Property	7,855,216	(53,439)	0	7,801,777	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	2,159	2,178	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>2,159</u>	<u>2,178</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1997 Advance from Municipality	174	428	11,772	1
Total			11,772	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,410,119	1
Changes during year (explain):		
Construction on Badger Circle & Washington Street	353,202	2
Balance end of year	1,763,321	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1997 General Obligation Debt	10/01/1997	10/01/2010	4.00%	710,086	1
1997 G.O. Debt	10/01/1997	10/01/2003	4.00%	151,620	2
Total for Account 223				861,706	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	159,763	2
Charged electric department expense		3
Charged sewer department expense	1,983	4
Other (explain):		
NONE		5
Total Accruals and other credits	161,746	
Taxes paid during year:		
County, state and local taxes	147,252	6
Social Security taxes	13,444	7
PSC Remainder Assessment	1,050	8
Other (explain):		
NONE		9
Total payments and other debits	161,746	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1997 General Obligation Debt	0	3,585	0	3,585	2
1997 G.O. Debt	0	732	0	732	3
Subtotal	0	4,317	0	4,317	
Other Long-Term Debt (224)					
NONE				0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	5
Subtotal	0	0	0	0	
Total	0	4,317	0	4,317	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	3,520,065			6,110,707		9,630,772	1
Add credits during year:							
For Services	61,247					61,247	2
For Mains	182,326			8,906		191,232	3
Other (specify):							
Hydrants	30,475					30,475	4
Developer Additions				214,005		214,005	5
ERC's				86,530		86,530	6
Deduct charges (specify):							
Grant Amortization				170,865		170,865	7
Balance End of Year	3,794,113	0	0	6,249,283	0	10,043,396	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				1,153,264		1,153,264	8

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
DNR Equipment Replacement Fund	564,779	3
Projects Construction Account	863,692	4
Total (Acct. 125):	1,428,471	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	97,617	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	97,617	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	157,188	10
Merchandising, jobbing and contract work		11
Other (specify):		
December Unpaid Invoices	3,844	12
Total (Acct. 143):	161,032	
Receivables from Municipality (145):		
Miscellaneous	33	13
Total (Acct. 145):	33	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
December Payables	3,806	17
Total (Acct. 233):	3,806	
Other Deferred Credits (253):		
Deferred Revenue	13,200	18
Accrued Compensated Absences	15,700	19
Total (Acct. 253):	28,900	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	6,992,679	0	0	0	6,992,679	1
Materials and Supplies	2,168	0	0	0	2,168	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,484,504	0	0	0	1,484,504	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,657,089	0	0	0	3,657,089	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,853,254	0	0	0	1,853,254	
Net Operating Income	116,013	0	0	0	116,013	8
Net Operating Income as a percent of						
Average Net Rate Base	6.26%	N/A	N/A	N/A	6.26%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,586,720	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	4,357,913	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	5,944,633	
Net Income		
Net Income	452,439	5
Percent Return on Proprietary Capital	7.61%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	785,032	1
Total Sales of Water	785,032	
Other Operating Revenues		
Forfeited Discounts (470)	2,346	2
Miscellaneous Service Revenues (471)	85	3
Rents from Water Property (472)	3,600	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,277	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	11,308	
Total Operating Revenues	796,340	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	8,191	8
Pumping Expenses (620-625)	99,631	9
Water Treatment Expenses (630-635)	18,888	10
Transmission and Distribution Expenses (640-655)	88,295	11
Customer Accounts Expenses (901-904)	24,821	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	146,157	14
Total Operation and Maintenance Expenses	385,983	
Other Operating Expenses		
Depreciation Expense (403)	134,581	15
Amortization Expense (404-407)		16
Taxes (408)	159,763	17
Total Other Operating Expenses	294,344	
Total Operating Expenses	680,327	
NET OPERATING INCOME	116,013	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	3,024	211,090	393,016	4
Commercial	188	53,156	82,670	5
Industrial	65	98,023	97,530	6
Total Metered Sales to General Customers (461)	3,277	362,269	573,216	
Private Fire Protection Service (462)	40		12,997	7
Public Fire Protection Service (463)	1		180,406	8
Other Sales to Public Authorities (464)	20	12,087	18,413	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,338	374,356	785,032	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	180,406	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	180,406	
Forfeited Discounts (470):		
Customer late payment charges	2,346	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,346	
Miscellaneous Service Revenues (471):		
Sale of Miscellaneous Items	85	7
Total Miscellaneous Service Revenues (471)	85	
Rents from Water Property (472):		
Antenna lease on water tower	3,600	8
Total Rents from Water Property (472)	3,600	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,368	10
Other (specify):		
Reconnections, perm its, miscellaneous sales	1,909	11
Total Other Water Revenues (474)	5,277	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	8,191	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	8,191	
PUMPING EXPENSES		
Operation Labor (620)	20,212	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	45,630	7
Operation Supplies and Expenses (623)	3,726	8
Maintenance of Pumping Plant (625)	30,063	9
Total Pumping Expenses	99,631	
WATER TREATMENT EXPENSES		
Operation Labor (630)	8,927	10
Chemicals (631)	8,749	11
Operation Supplies and Expenses (632)	277	12
Maintenance of Water Treatment Plant (635)	935	13
Total Water Treatment Expenses	18,888	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	13,271	14
Operation Supplies and Expenses (641)	9,529	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,399	16
Maintenance of Mains (651)	36,664	17
Maintenance of Services (652)	14,781	18
Maintenance of Meters (653)	5,634	19
Maintenance of Hydrants (654)	7,017	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	88,295	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,923	22
Accounting and Collecting Labor (902)	18,331	23
Supplies and Expenses (903)	2,567	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	24,821	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	59,963	27
Office Supplies and Expenses (921)	3,506	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	19,441	30
Property Insurance (924)	6,897	31
Injuries and Damages (925)	3,483	32
Employee Pensions and Benefits (926)	36,694	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	6,014	35
Transportation Expenses (933)	3,755	36
Maintenance of General Plant (935)	6,404	37
Total Administrative and General Expenses	146,157	
Total Operation and Maintenance Expenses	385,983	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		147,252	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,983	2
Net property tax equivalent		145,269	
Social Security		13,444	3
PSC Remainder Assessment		1,050	4
Other (specify): NONE			5
Total tax expense		159,763	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.208790				3
County tax rate	mills		2.677870				4
Local tax rate	mills		7.395970				5
School tax rate	mills		13.290950				6
Voc. school tax rate	mills		2.114460				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		25.688040				10
Less: state credit	mills		2.245990				11
Net tax rate	mills		23.442050				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.395970				14
Combined School Tax Rate	mills		15.405410				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		22.801380				17
Total Tax Rate	mills		25.688040				18
Ratio of Local and School Tax to Total	dec.		0.887626				19
Total tax net of state credit	mills		23.442050				20
Net Local and School Tax Rate	mills		20.807780				21
Utility Plant, Jan. 1	\$	6,684,631	6,684,631				22
Materials & Supplies	\$	2,178	2,178				23
Subtotal	\$	6,686,809	6,686,809				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	6,686,809	6,686,809				26
Assessment Ratio	dec.		0.965860				27
Assessed Value	\$	6,458,521	6,458,521				28
Net Local & School Rate	mills		20.807780				29
Tax Equiv. Computed for Current Year	\$	134,387	134,387				30
Tax Equivalent per 1994 PSC Report	\$	147,252					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	147,252					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	28,779		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	219,452		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	248,231	0	
 PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	233,508		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	213,360		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	446,868	0	
 WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)	192,804		22
Water Treatment Equipment (332)	451,324		23
Total Water Treatment Plant	644,128	0	
 TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,200		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			28,779	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			219,452	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	248,231	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			233,508	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			213,360	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	446,868	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			192,804	22
Water Treatment Equipment (332)			451,324	23
Total Water Treatment Plant	0	0	644,128	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,200	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	157,129		26
Transmission and Distribution Mains (343)	3,788,129	460,648	27
Fire Mains (344)			28
Services (345)	610,499	82,331	29
Meters (346)	197,340	8,219	30
Hydrants (348)	419,058	60,469	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	5,173,355	611,667	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)	10,775		35
Computer Equipment (391.1)	111,371	13,021	36
Transportation Equipment (392)	28,461		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	5,756		39
Laboratory Equipment (395)	1,978		40
Power Operated Equipment (396)			41
Communication Equipment (397)	6,052	325	42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	7,655		44
Other Tangible Property (399)			45
Total General Plant	172,048	13,346	
Total utility plant in service directly assignable	6,684,630	625,013	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	6,684,630	625,013	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			157,129	26
Transmission and Distribution Mains (343)			4,248,777	27
Fire Mains (344)			0	28
Services (345)			692,830	29
Meters (346)	1,857		203,702	30
Hydrants (348)	1,051		478,476	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	2,908	0	5,782,114	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			10,775	35
Computer Equipment (391.1)	6,007		118,385	36
Transportation Equipment (392)			28,461	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			5,756	39
Laboratory Equipment (395)			1,978	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			6,377	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			7,655	44
Other Tangible Property (399)			0	45
Total General Plant	6,007	0	179,387	
Total utility plant in service directly assignable	8,915	0	7,300,728	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	8,915	0	7,300,728	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			36,202	36,202	1
February			32,379	32,379	2
March			34,593	34,593	3
April			34,822	34,822	4
May			36,555	36,555	5
June			40,861	40,861	6
July			40,676	40,676	7
August			41,882	41,882	8
September			39,428	39,428	9
October			39,130	39,130	10
November			35,336	35,336	11
December			36,140	36,140	12
Total for year	0	0	448,004	448,004	
Less: Measured or estimated water used in main flushing and water treatment during year				2,070	13
Less: Other utility use				6,721	14
Other utility use explanation:					15
METERED & ESTIMATED PRE-LUBE AND DRAINLINE WATER LOSSES					
Water pumped into distribution system				439,213	16
Less: Water sold				374,356	17
Losses and unaccounted for				64,857	18
Percent unaccounted for to the nearest whole percent (%)				15%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,963	21
Date of maximum: 8/7/1997					22
Cause of maximum:					23
DRY WEATHER / SUMMER SPRINKLING					
Minimum gallons pumped by all methods in any one day during reporting year				737	24
Date of minimum: 3/29/1997					25
Total KWH used for pumping for the year				764,487	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1 - 915 NORTH STREET	1	545	12	410,400	No	1
WELL #2 - 906 FALLS STREET	2	518	12	462,240	Yes	2
WELL #3 - 1980 WASHINGTON ST.	3	1,100	12	754,560	Yes	3
WELL #4 - 438 9TH AVENUE	4	496	19	829,440	Yes	4
WELL #5 - 1501 1ST AVENUE	5	578	19	816,480	Yes	5
WELL #6 - 215 OAK STREET	6	578	19	1,477,440	Yes	6
WELL #7 - 1473 FALLS ROAD	7	567	15	1,069,920	Yes	7

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2	WELL #3	1
Location	915 NORTH STREET	906 FALLS STREET	980 WASHINGTON STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	AMERICAN	LAYNE	5
Year Installed	1955	1952	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	285	321	524	8
Pump Motor or Standby Engine Mfr	U.S.MOTORS	U.S. MOTOR	GENERAL ELECTRIC	10
Year Installed	1955	1972	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	40	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4	WELL #4 BOOSTER	WELL #5	14
Location	438 9TH AVENUE	438 9TH AVENUE	1501 1ST AVENUE	15
Purpose	P	B	P	16
Destination	T	D	T	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1967	1991	1971	19
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	576	600	567	21
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	GENERAL ELECTRIC	23
Year Installed	1967	1991	1971	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	40	50	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #5 BOOSTER	WELL #6	WELL #7	1
Location	1501 1ST AVENUE	215 OAK STREET	1473 FALLS ROAD	2
Purpose	B	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1991	1974	1993	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	550	1,026	743	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	GENERAL ELECTRIC	GENERAL ELECTRIC	9
Year Installed	1991	1974	1993	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	25	100	75	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TOWER #1	TOWER #2	WELL #4 RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
Year constructed	1960	1968	1991	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	7
				8
Elevation difference in feet (See Headnote 3.)	140	112	0	9
				10
Total capacity in gallons	200,000	300,000	23,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)			LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)			BOOSTER STATION	16
				17
Filters, type (gravity, pressure, other, none)			NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			0.8290	20
				21
Is a corrosion control chemical used (yes, no)?			N	22
				23
Is water fluoridated (yes, no)?			Y	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WELL #5 RESERVOIR		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1991		6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE		8
			9
Elevation difference in feet (See Headnote 3.)	0		10
Total capacity in gallons	23,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION		15
			16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.8160		20
			21
			22
Is a corrosion control chemical used (yes, no)?	Y		23
			24
Is water fluoridated (yes, no)?	Y		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	2,916				2,916
M	D	6.000	111,695				111,695
P	D	6.000	3,755	80			3,835
M	D	8.000	60,854				60,854
P	D	8.000	35,340	6,378			41,718
M	D	10.000	8,227				8,227
P	D	10.000	3,184				3,184
M	T	12.000	5,258				5,258
P	T	12.000	21,072	4,843			25,915
M	T	16.000	2,037				2,037
P	T	16.000	335				335
Total Within Municipality			254,673	11,301	0	0	265,974
Total Utility			254,673	11,301	0	0	265,974

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,006				1,006		1
M	1.000	1,623	25			1,648		2
M	1.250	35				35		3
P	1.500	14				14		4
M	1.500	65				65		5
P	2.000	14	19			33		6
M	2.000	41				41		7
M	3.000	1				1		8
M	4.000	22				22		9
P	6.000	19	13			32		10
M	6.000	6				6		11
P	8.000	1				1		12
M	8.000	3				3		13
P	10.000	1				1		14
Total Utility		2,851	57	0	0	2,908	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,153	150	30		3,273	265	1
1.000	72	5	3		74	8	2
1.250	17				17		3
1.500	51	2	2		51	5	4
2.000	47	1	1		47	4	5
3.000	8				8		6
4.000	6				6		7
6.000	2				2		8
Total:	3,356	158	36	0	3,478	282	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,089	81	19	4	6	74	3,273	1
1.000	6	35	19	7		7	74	2
1.250		15	1			1	17	3
1.500		28	12		1	10	51	4
2.000		29	12	3		3	47	5
3.000		1	2	1		4	8	6
4.000			2	3		1	6	7
6.000			1	1			2	8
Total:	3,095	189	68	19	7	100	3,478	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	435	24	2		457	2
Total Fire Hydrants	435	24	2	0	457	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year: 839

Number of distribution system valves end of year: 1,176

Number of distribution valves operated during year: 199

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

Rents from Water Property (472): Antenna agreement at Tower #2 w/ Nextel.

Water Operation & Maintenance Expenses (Page W-05)

Significant increase in Acct 651(Maintenance of mains) due to large number of water main breaks in 1997 (8 total) versus 1996 (2 breaks).

Significant increase in Acct 920 (Administrative Salaries) was due to manner of accounting whereby only 25 pay periods were picked up in 1996 and 27 pay periods were logged in 1997.

A large increase in Acct 923 (Outside Services) was also apparent in 1997. This was the result of preliminary engineering and legal fees regarding a Utility office expansion project and prolonged efforts to acquire a future water tower site.

Water Utility Plant in Service (Page W-08)

Transmission & Distribution Plant additions (Accts 343-348) are related to water system improvements installed and including:

1. Badger Circle
2. Washington St. from Dakota Dr.east to C&N Railroad
3. Westview Meadows Subdivision, Phase 2
4. Arrowhead Apts development
5. Beechnut Pointe Condos development

Computer equipment (Acct 391.1) 'plant added' included numerous software additions (FACTS/plus; GL Acctng/Accts Payable; Mass Units Manager & FMT Wastewater O&M) and, upgrades to computer network and SCADA system.

Water Mains (Page W-15)

1997 water main additions: Badger Circle and Washington St. improvements were "capital paid in by municipality"; Westview Meadows Phase 2, Arrowhead Apts. and Beechnut Pointe improvements were "contribution by developer".

Water Services (Page W-16)

All water services (57 total) added during 1997 were either "installed by developer"(ie. contribution by developer) or "installed by municipal contractor" (ie. paid or contributed by municipality). The basis for recording additions was per municipal bid tab or otherwise per unit costs provided by developers.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	0	1
Total Sewage Operating Revenues	<u>0</u>	
Other Operating Revenues		
Forfeited Discounts (631)	0	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	<u>0</u>	
Total Operating Revenues	<u>0</u>	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	0	8
Maintenance Expenses (831-834)	0	9
Customer Accounting & Collection Expenses (840-843)	0	10
Administrative and General Expenses (850-857)	0	11
Total Operation and Maintenance Expenses	<u>0</u>	
Other Operating Expenses		
Depreciation Expense (403)		12
Amortization Expense (404)		13
Taxes (408)	0	14
Total Other Operating Expenses	<u>0</u>	
Total Operating Expenses	<u>0</u>	
NET OPERATING INCOME	<u>0</u>	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)
Operating Revenues			
Sewage Operating Revenues			
Flat Rate Service to General Customers (621)			
Residential Revenues			1
Commercial Revenues			2
Industrial Revenues			3
Revenues from Public Authorities			4
Total Flat Rate Service to General Customers (621)	0	0	0
Measured Service to General Customers (622)			
Residential Revenues			5
Commercial Revenues			6
Industrial Revenues			7
Revenues from Public Authorities			8
Total Measured Service to General Customers (622)	0	0	0
Service to Public Authorities (623)			9
Service to Other Systems (624)			10
Other Sewerage Service (625)			11
Interdepartmental Service (626)			12
Total Sewage Operating Revenues	0	0	0

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		1
Total Customers Forfeited Discounts (631)	0	
Servicing of Customers Laterals (632):		2
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		3
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		4
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		5
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		6
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
OPERATION EXPENSES	
Supervision and Labor (820)	1
Power and Fuel for Pumping (821)	2
Power and Fuel for Aeration Equipment (822)	3
Chlorine (823)	4
Phosphorous Removal Chemicals (824)	5
Sludge Conditioning Chemicals (825)	6
Other Chemicals for Sewage Treatment (826)	7
Other Operating Supplies and Expenses (827)	8
Transportation Expenses (828)	9
Rents (829)	10
Total Operation Expenses	0
MAINTENANCE EXPENSES	
Maintenance of Sewage Collection System (831)	11
Maintenance of Collection System Pumping Equipment (832)	12
Maintenance of Treatment and Disposal Plant Equipment (833)	13
Maintenance of General Plant Structures and Equipment (834)	14
Total Maintenance Expenses	0
CUSTOMER ACCOUNTING & COLLECTION EXPENSES	
Billing, Collecting and Accounting (840)	15
Flat Rate Inspections (841)	16
Meter Reading (842)	17
Uncollectible Accounts (843)	18
Total Customer Accounting & Collection Expenses	0
ADMINISTRATIVE AND GENERAL EXPENSES	
Administrative and General Salaries (850)	19
Office Supplies and Expenses (851)	20
Outside Services Employed (852)	21
Insurance Expense (853)	22
Employees Pensions and Benefits (854)	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
ADMINISTRATIVE AND GENERAL EXPENSES	
Regulatory Commission Expenses (855)	24
Miscellaneous General Expenses (856)	25
Rents (857)	26
Total Administrative and General Expenses	0
Total Operation and Maintenance Expenses	0

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)
Social Security		1
Local and School Tax Equivalent on Meters Charged by Water Department		2
PSC Remainder Assessment		3
Other (specify):		4
Total tax expense		<u><u>0</u></u>

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
 COLLECTION SYSTEM			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)			6
Collecting Mains and Accessories (313)			7
Interceptor Mains and Accessories (314)			8
Force Mains (315)			9
Other Collecting System Equipment (316)			10
Total Collection System	<u>0</u>	<u>0</u>	
 COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			11
Structures and Improvements (321)			12
Receiving Wells (322)			13
Electric Pumping Equipment (323)			14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
Total Collection System Pumping Installations	<u>0</u>	<u>0</u>	
 TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			17
Structures and Improvements (331)			18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)			26
Outfall Sewer Pipes (340)			27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	0
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26
Outfall Sewer Pipes (340)			0 27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)			31
Computer Equipment (372.1)			32
Transportation Equipment (373)			33
Other General Equipment (379)			34
Other Tangible Property (390)			35
Total General Plant	0	0	
Total utility plant in service directly assignable	0	0	
Common Utility Plant Allocated to Sewer Department			36
Total utility plant in service	0	0	
OTHER UTILITY PLANT			
Utility Plant Purchased or Sold (391)			37
Utility Plant in Process of Reclassification (392)			38
Utility Plant Leased to Others (393)			39
Property Held for Future Use (394)			40
Construction Work in Progress (395)			41
Utility Plant Acquisition Adjustments (396)			42
Other Utility Plant Adjustments (397)			43
Total Other Utility Plant	0	0	
Common Other Utility Plant Allocated to Sewer Department			44
Total utility plant	0	0	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	0
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	0
OTHER UTILITY PLANT			
Utility Plant Purchased or Sold (391)			0 37
Utility Plant in Process of Reclassification (392)			0 38
Utility Plant Leased to Others (393)			0 39
Property Held for Future Use (394)			0 40
Construction Work in Progress (395)			0 41
Utility Plant Acquisition Adjustments (396)			0 42
Other Utility Plant Adjustments (397)			0 43
Total Other Utility Plant	0	0	0
Common Other Utility Plant Allocated to Sewer Department			0 44
Total utility plant	0	0	0

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
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NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)

NONE

SEWER OPERATING SECTION FOOTNOTES

NONE